

**701—63.19(452A) Information confidential.** Iowa Code section 452A.63, which makes all information obtained from reports or records required to be filed or kept under Iowa Code chapter 452A confidential, applies generally to the director, deputies, auditors, agents, officers, or other employees of the department. The information may be divulged to the appropriate public officials enumerated in Iowa Code section 452A.63. These public officials shall include (1) member(s) of the Iowa General Assembly, (2) committees of either house of the Iowa Legislature, (3) state officers, (4) persons who have responsibility for the enforcement of Iowa Code chapter 452A, (5) officials of the federal government entrusted with enforcement of federal motor vehicle fuel tax laws, and (6) officials of other states who have responsibility to enforce motor vehicle fuel tax laws and who will furnish like information to the department. See rule 701—6.3(17A) for procedures for requesting information. The department shall also make the following information public as to each distributor: (1) name, (2) total gallons received, (3) gallons exported or sold for export, (4) gallons sold tax-free to exempt entities, and (5) gallons sold to persons responsible to report and account for the tax. The department shall also make public as to each special fuel user or dealer gallons used and taxes paid.

This rule is intended to implement Iowa Code section 452A.63.